

**OPINION
50-184**

March 20, 1950 (OPINION)

TAXATION

RE: Old Age Assistance Clients

Re: Per Capita Tax on Old Age Assistance Clients

Your letter of March 17th, re construction of chapter 238, Laws of 1949, has been referred to my desk for reply.

That Act provides:

The personal property of any person who receives a major part of his income from any state or federal public assistance program shall be exempt from taxation and the name of such person, if certified to the county auditor by the county welfare board shall be removed from the personal property tax roll."

You ask whether or not this provision exempts the assistance recipient from the per capita provided by section 57-1523.

This per capita tax is clearly not a personal property tax. This tax was not mentioned in chapter 328, Laws of 1949. And it may be reasoned that, as it was not specifically mentioned, it was not the legislative intent to exempt it. However, this tax is customarily included as an item in the total personal property tax levied against a person. When the treasurer sends out his notices for collection of personal property tax, this per capita is included. It is entirely possible that the legislature intended to exempt these assistance recipients from all taxes except the tax upon their land, if they owned lands.

We are of the opinion that such was the intention of the legislature, and that such assistance recipients should be exempted from the school poll.

WALLACE E. WARNER

Attorney General